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Office of the Director: Financial Services
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ITEM 7.3 VAN DIE AGENDA VAN 'N DRINGENDE RAADSVERGADERING WAT GEHOU SAL WORD OP 26 MAART 2020

ONDERWERP: A: MEERJARIGE KAPITAAL EN BEDRYFSBEGROTINGS, GEWYSIGDE BEGROTINGS EN VERWANTE BELEIDE, EIENDOMSBELASTING, TARIWE EN ANDER HEFFINGS VIR 2020/2021; 2021/2022 EN 2022/2023 VIR DOELEINDES VAN DIE PUBLIEKE DEELNAME PROSES SOOS PER DIE VEREISTES VAN DIE 'MFMA' INSLUITEND IN-BEGINSEL GOEDKEURING VIR DIE OPNEEM VAN 'N LANGTERMYN LENING VIR DIE GEDEELTELIKE BEFONDSING VAN DIE UITBREIDINGS BY DIE MOORREESBURG EN DARLING RIOOLWERKE.

SUBJECT: A: MULTI YEAR CAPITAL AND OPERATING BUDGETS, AMENDED BUDGET AND RELATED POLICIES, PROPERTY RATES, TARIFFS AND OTHER CHARGES FOR 2020/2021; 2021/2022 AND 2022/2023 FOR SPECIFIC PURPOSES OF GIVING EFFECT TO PUBLIC PARTICIPATION, INCLUSIVE OF THE APPROVAL FOR THE TAKING-UP OF A LONG-TERM LOAN FOR THE PARTIAL FUNDING OF THE MOORREESBURG AND DARLING WASTE WATER TREATMENT WORKS.

1. BACKGROUND

Comprehensive workshops and engagements took place with the various directorates to ensure that effect is given to organisation wide quality sustainable service delivery in a bid to ensure value for money to all of Swartland municipality's citizens. The objective in the main was to ensure efficiencies in directorates and to more importantly give effect to sound expenditure management and cost containment. This proved very challenging given the limitations placed on tariff increases compared to the MTREF's operational expenditure requirements and the fact that very little scope exists for additional savings given the municipality's proven corporate culture in respect to cost containment.

The budget steering committee had engagements on the 5th and 11th of March 2020 and a final engagement on 17 March 2020 to consolidate and consider all the input and to again provide an opportunity for the Chief Financial Officer to workshop the Draft 2020-2021 MTREF. The Budget Steering Committee recommends this draft 2020-2021 MTREF budget to the Executive Mayor for consideration at the envisaged mayoral committee meeting with a view of recommending same to council for purposes of tabling and giving effect to the legislative requirement of public participation, being cognisant of the President's declaration of the state of emergency insofar as proactively managing the spread of COVID-19 allows for public gatherings, is concerned.

Further to this, the committee is cognisant of the very real future negative economic impact as a direct result of the COVID-19 pandemic, currently unknown and not quantified from an economic or growth perspective. In this regard the approach to the revenue projections over the MTREF was conservative with concerns raised in respect of the trajectory of expenditure growth compared to realistic revenue generation as economists project negative growth as a very reality over the short to medium term.

The following principles amongst other were highlighted in the National Treasury budget circulars 98 and 99 informing the Draft 2020-2021 MTREF:

- The National Energy Regulator of South Africa (NERSA) is responsible for price determination of the bulk costs for electricity. However, there has not been any determination by NERSA since the impasse around Eskom's application. While the court case between NERSA and Eskom is still pending, municipalities should use the tariff increases previously (March 2019) approved by the regulator of 8.1 per cent for 2020/21, 5.2 per cent 2021/22 and 8.9 per cent for 2022/23. We are however concerned as the informal assessment of the increases going forward, leans towards double digit increases over the MTEF and have in the interest of preparing a budget that is in touch with the current realities that ESKOM finds itself in, made provision for bulk purchases of 8.1% and 7.62% for electricity sales.
- The latest March, 9 Circular also provides clarity and updates the December 2019 MFMA Circular No. 98 specifically with regards to long-term borrowing for multi-year capital projects. In terms of sections 16(3) of the MFMA, money for capital expenditure may be appropriated for a period not exceeding three financial years, provided that a separate appropriation is made for each of those financial years. National Treasury has taken the position that municipalities may not incur long-term debt to replenish internally generated funds which were spent in prior financial years, even if such spending was for capital expenditure. **In this regard budgets must be cash backed and able to generate surpluses.**
- The Salary and Wage Collective Agreement for the period 01 July 2018 to 30 June 2021 is still in operation, therefore municipalities need to budget for their employee related costs in line with the multi-year wage agreement, and also ensure the agreement is correctly implemented and applied as per clauses of the agreement. Municipalities must ensure that compensation demands are balanced with the broader needs of society. In this context, municipalities should start taking decisive action to address bloated organisational structures and above inflation wage increases. Wage bill increases are crowding out spending on capital projects for future economic growth and impacts on service delivery.
- Municipalities are advised to budget for the actual costs approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of different members of municipal councils published annually between December and January by the Department of Cooperative Governance. Any overpayment to councillors contrary to the upper limits as published by the Minister of Cooperative Governance and Traditional Affairs will be irregular expenditure in terms of section 167 of the MFMA and must be recovered from the councillor(s) concerned.
- Over the next three years, above-inflation growth in allocations to the local government equitable share continues, while growth in conditional grants is slower as a result of the reductions announced in the 2020 Budget. The local government Equitable Share continues to receive above inflation increases because it allows municipalities to offer free basic services to indigent residents who cannot afford to pay for services. The total direct allocations to local government grow at an annual average rate of 6.6 per cent over the MTEF period.
- Over the past year, economic growth has been weaker than forecasted and is only expected to reach 0.9 per cent in 2020. The 2020 budget highlights the difficult economic and fiscal choices confronting government over the next several years.

The Macro-economic forecasts as illustrated below:

Table 1 Macroeconomic performance and projections				
	2019	2020	2021	2022
Percentage change	Estimate	Forecast		
Real GDP growth	0.3	0.9	1.3	1.6
CPI inflation	4.1	4.5	4.6	4.6

NB NOTE: the above forecasts were as at 9 March 2020 unchanged by the National Treasury, but given the current situation with the rapid spread of COVID-19, at best unrealistic with the very real potential of negative growth over the short to medium term, given the fact that SA is already technically in a recession.

As a result of the economic landscape and weak tariff setting, municipalities are under pressure to generate additional revenue. The ability of consumers to pay for services continues to decline, resulting leading in potential reduced revenue collection. Therefore, municipalities must consider the following when compiling their 2020/2021 MTREF budgets:

- *improving the effectiveness and initiatives around revenue management processes and procedures;*
- *exercise caution when they prepare their 2020/21 MTREF budgets to ensure synergy with national economic and fiscal prudence;*
- *the declining economic growth which might be impacted on further by the Corona virus pandemic and international companies closing down as a result, the deteriorating state of the finances for state-owned entities, continued high unemployment and water and electricity shortages will put pressure on the ability of municipalities to raise revenue;*
- *a conservative approach must be followed when projecting revenue and to eliminate any waste and unnecessary expenditure;*
- *importantly, municipalities should ensure that they adopt realistic and funded 2020/21 MTREF budgets;*
- *investments in waste collection and treatment infrastructure should be made in tandem with industrial and urban developments to minimise pollution to our land and waters to attract economic investment;*
- *paying special attention to cost containment measures by, amongst other things, controlling unnecessary spending on nice-to-have items and non-essential activities as was highlighted in MFMA Circular No. 82 and municipal Cost containment policy;*
- *ensuring value for money through the procurement process;*
- *the affordability of providing free basic services to all households; and*
- *curbing consumption of water and electricity by the indigents to ensure that they do not exceed their allocation.*

2. LEGISLATIVE RESPONSIBILITIES

2.1 Section 16(2) : MFMA

"... the Mayor of the municipality must table the annual budget at a **Council meeting** at least 90 days before the start of the financial year."

Artikel 16(2) : MFMA

"... die Burgemeester van die munisipaliteit moet die jaarlikse begroting ten minste **90 dae** voor die aanvang van die begrotingsjaar by 'n **raadsvergadering** ter tafel lê."

2.2 Section 24(1) : MFMA

"The municipal Council must at least **30 days** before the start of the budget year consider approval of the annual budget."

Artikel 24(1) : MFMA

"Die raad van 'n munisipaliteit moet ten minste **30 dae** voor die aanvang van die begrotingsjaar goedkeuring van die jaarlikse begroting oorweeg."

2.3 Section 160(2)(b) (c): Constitution

"The following functions may not be delegated by a Municipal Council:
... the approval of budgets and tariffs."

Artikel 160(2)(b)(c): Grondwet

"Die volgende funksies mag nie deur die Munisipale Raad gedelegeer word nie:
... die goedkeuring van begrotings en tariewe."

2.4 Section 160(3)(a) Constitution

"A majority of the members of a Municipal Council must be present before a vote may be taken on any matter."

Artikel 160(3)(a) Grondwet

"Dat die meerderheid Munisipale Raadslede teenwoordig moet wees voordat stemming geneem word oor enige saak."

2.5 Section 19: MFMA

"A municipality may spend money on a capital project only if the money for the project, excluding the cost of feasibility studies conducted by or on behalf of the municipality has been appropriated in the capital budget; section 33 has been complied with and the sources of funding are available and have not been committed"

Artikel 19: MFMA

" 'n Munisipaliteit kan geld aan 'n kapitaalprojek bestee, slegs indien die geld vir die projek, uitgesonderd die koste van uitvoerbaarheidstudies deur of namens die munisipaliteit gedoen in die kapitaalbegroting is; artikel 33 aan voldoen is en die befondsingsbronne beskikbaar is en nie vir ander doeleindes geoormerk is nie"

2.6 Section 33: MFMA

"A municipality may enter into a contract which will impose financial obligations on the municipality beyond a financial year, but if the contract will impose financial obligations on the municipality beyond the three years covered in the annual budget for that financial year, it may do so only if....."

Artikel 33: MFMA

" 'n Munisipaliteit kan 'n kontrak sluit wat die finansiële verpligtinge op die munisipaliteit sal lê na die einde van 'n finansiële jaar, maar indien die kontrak finansiële verpligtinge op die munisipaliteit sal lê na die einde van die drie jaar wat die jaarlikse begroting vir daardie finansiële jaar gedek word, kan die munisipaliteit so kontrak sluit deur die slegs indien....."

2.7 Section 46: MFMA

"A municipality may incur long-term debt only in accordance with and subject to any applicable provisions of this Act, including section 19, and only for the purpose of....."

Artikel 46: MFMA

" 'n Munisipaliteit kan langtermynskuld slegs ooreenkomstig en behoudens enige toepaslike bepalings van hierdie Wet, met inbegrip van artikel 19, aangaan, en slegs vir....."

3. **DOCUMENTATION**

3.1 Attached hereto (**Annexure A: 2020/21 – 2022/23 Draft Budget and Tariff File**) find the **Draft** Capital and Operating budget for 2020/2021 as prepared by the Chief Financial Officer, and the multi-year operating and capital budgets for 2021/2022 and 2022/2023.

3.2 Attached hereto (**Annexure B: 2020/21 – 2022/23 Capital Projects ito Sec 19**) find the **Draft** individual capital projects over the threshold envisaged ito Sec 19 having cognisance of Sec 33 of the MFMA.

3.3 **BUDGETS AND MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020/2021 REFORMS**

Attached hereto (**Annexure C: Budget Report and A-Schedules 2020/21 – 2022/23**), find the prescribed budget reforms as per MFMA Circulars No 98 and 99 in accordance with the regulations.

3.4 **OUTSTANDING DEBTORS**

(**Annexure A: 2020/21 – 2022/23 Draft Budget and Tariff File**) contains the outstanding debtors as at 29 February 2020.

3.5 **INVESTMENTS & EXTERNAL LOAN REGISTER**

(**Annexure A: 2020/21 – 2022/23 Draft Budget and Tariff File**) contains the Investments and External loan register as at 29 February 2020.

3.6 **BUDGET RELATED POLICIES**

Also attached hereto (**Annexure D: Draft Amendments to Budget & Related Policies 2020/2021**) find the amended budget related policies for 2020/21.

Below is a list of the budget and related policies and by-laws indicating the amendments by way of track changes, for draft approval by Council:

No.	Policy/Plan Name	Reviewed (Yes / No)	Amended (Yes / No)
1.	Tariff Policy	Yes	Yes
2.	Property Rates Policy	Yes	Yes
3	Property Rates By-law	Yes	No
4.	Credit Control and Debt Collection By-Law and Policy	Yes	No
5.	Indigent Policy	Yes	Yes
6.	Cash Management and Investment Policy	Yes	Yes
7.	Budget Implementation Policy	Yes	No
8.	Funding and Reserves Policy	Yes	No
9.	Debt and Borrowing Policy	Yes	No
10.	Virement Policy	Yes	Yes
11.	Asset Management Policy	Yes	No
12.	Fleet Management Policy	Yes	Yes
13.	Supply Chain Management Policy	Yes	No
14.	Preferential Procurement Policy	Yes	No
15.	Travel and Subsistence Policy	Yes	No
16.	Cost Containment Policy	Yes	No

4. **AREAS COVERED DURING THE BUDGET STEERING COMMITTEE MEETINGS:**

- SA Economy and Inflation Targets
- **Conservative budgeting w.r.t the revenue budget and therefore the amounts in years 2 and 3 of the MTREF are indicative only and not fixed, mainly to mitigate the risks given the global and local poor economic conditions. In this regard expenditure will have to be curbed with careful monitoring of quarterly budget performance and payment rates**
- Key focus areas for the 2020/21 Budget and process
- Revenue modelling informing Tariff increases
- Funding Choices and Management Issues
- Conditional Grant Transfers to SM, i.e. Housing Allocation
- Expenditure Consolidation and basis informing growth from 2019-2020 to 2020-2021
- Further initiatives will need to be looked at for revenue growth
- Impact on residential water users and reduced water network charge

- The impact of double digit Eskom increases over the MTREF and load shedding
- The impact of “COVID 19” that poses unknown material risks to the economy including macro growth

To ensure compliance with the Budget and Reporting Regulations, the Budget Steering Committee gave effect to their technical advisory role in strengthening local government finances at previous meetings on the 5th, 11th March 2020 and a final meeting that was held on 17 March 2020. This meeting also considered the impact of reduced property tax rates for the new financial year. At the meeting of the 17th much time was spent on the impact of tariff increases on consumers whilst the Policy Framework also received critical attention.

5. HIGH-LEVEL DISCUSSION / MOTIVATION

That the Executive Mayoral Committee recommends the approval of the draft capital, operating and balance sheet budgets, amendments to the budget and related policies, property tax rates, tariffs and other charges for the 2020/2021; 2021/2022 and 2022/2023 financial years to council for approval.

5.1 CAPITAL BUDGET

The total final draft capital budget for 2020/2021 amounts to **R 216 349** million with around R 105 626 million invested from Council's own funds in year 1 and the total application of capital investment over the three fiscal years amounting to **R 493 025** million. An increase of **R 12 985** million from the previous approved adjusted MTREF of R 480 040 million. The ongoing investment in revenue generating and other bulk infrastructure is important as an economic stimulant given the multiplier effect that infrastructure investment has on the local economy.

PURCHASING OF 2 BUILDINGS FOR ADMINISTRATIVE PURPOSES

The need arose to investigate the purchasing of council's own buildings compared to escalating rentals placing an additional burden on already stretched resources in the operational budget over the medium to longer term. In this regard two buildings were identified which is well located to serve the purpose of administrative staff currently in the “Checkers and “Pep” buildings and the MAYCO in the “Santam” building. The “conversion works” are estimated at R 6 million and forms part of the additional capital costs. The purchase cost of the Nedbank and Standard Banks buildings is R 12 650 million and R8 million respectively.

HOUSING PROJECTS

Note: The allocations in the provincial gazette for housing projects in year 2 and 3 are indicative at this stage as a result of provincial commitments not yet guaranteed. The R46 680 million in year 2 is envisaged for the De Hoop Housing Project in the form of top structures found in the operational budget and further services for the De Hoop projects in year 3 at R 36 760 million. Darling to get services in year 1 for Gap housing to the tune of R 1 800 million.

CAPITAL PROJECTS ABOVE THE THRESHOLD AS ENVISAGED BY SECTION 19 OF THE MFMA

SECTION 19 (1) requires that council considers the operational costs over the MTREF and beyond prior to approving these capital projects:

- (1) “A municipality may spend money on a capital project only if-
 - (a) the money for the project, excluding the cost of feasibility studies conducted by or on behalf of the municipality, has been appropriated in the capital budget referred to in section 17 (2);
 - (b) the project, including the total cost, has been approved by the council;

- (c) section 33 has been complied with, to the extent that this section may be applicable to the project; and
- (d) the sources of funding have been considered, are available and have not been committed for other purposes.”

FINANCING SOURCES	Draft Budget 2020/2021	Draft Budget 2021/2022	Draft Budget 2022/2023
External Loans	R 25 000 000	R 25 000 000	R -
Capital Replacement Reserve (CRR)	R 105 626 282	R 85 828 042	R 72 522 640
Municipal Infrastructure Grant (MIG)	R 21 183 000	R 22 700 000	R 23 810 000
Dept. Human Settlements	R 48 474 000	R -	R 36 760 000
Integrated National Electrification Programme	R 7 652 000	R 5 000 000	R 5 000 000
Dept. Cultural Affairs and Sport	R 70 000	R -	R -
RSEP / VPUU	R 3 000 000	R -	R -
Community Safety Grant	R 611 600	R 55 000	R -
Fire Service Capacity Building Grant	R 732 000	R -	R -
Energy Efficiency Demand Side Management	R 4 000 000	R -	R -
GRAND TOTAL	R 216 348 882	R 138 583 042	R 138 092 640

SECTION 19 (2) requires the following:

- (2) “Before approving a capital project in terms of subsection (1) (b), the council of a municipality must consider-
 - (a) the projected cost covering all financial years until the project is operational; and
 - (d) the future operational costs and revenue on the project, including municipal tax and tariff implications.”

SECTION 19 (3) requires the following:

- (3) “A municipal council may in terms of subsection (1) (b) approve capital projects below a prescribed value either individually or as part of a consolidated capital programme.”

SECTION 46

Council approved the upgrading of the waste water treatment works of both Moorreesburg and Darling in the previous MTREF. The commencement of these projects was however delayed as a result of a revised market approach given the prevailing market conditions in the current year. The higher than planned total cost as per the 2019-20 MTREF appropriation necessitated that all available funding sources be re-assessed once more in order to secure the correct funding mix over the implementation of these projects spanning over \pm 3 years. The amount of external borrowing remains at R 50 million planned as follows: R 25 000 000 in 2020/21 and R 25 000 000 in 2021/22.

Due to the tender amendment impacting project implementation, budgets and cash flows, it is relevant at this juncture to also mention that the funding mix for Roads Swartland: Resealing of Roads, was also revised without impacting the total to be spent.

Council’s cash position must be closely monitored given the down-swing of the SA economy amidst global fears, but so also the planned funding mix of the WWTW’s for purposes of longer term liquidity and financial sustainability.

Council is requested to re- confirm its commitment to the funding mix in these documents.

As a result of the fact that the partial financing for the upgrading of the Waste Water Treatment Works of Moorreesburg and Darling constitutes a capital external loan, Section 46 of the MFMA must be complied with first.

5.2 OPERATING BUDGET

The operating expenditure budget will increase from **R 757 191** million to **R 791 594** million resulting in approximate growth of **4.5%**. The operating revenue budget will increase from **R 855 620** million to **R 918 266** million (including operating and capital grant allocations) resulting in year on year growth of **7.3%**. The relationship between the growth in realistically generated revenue compared to the growth in expenditure is however becoming problematic over the medium to longer term and much will have to be done to curb expenditure and grow other revenue sources to ensure longer term financial sustainability.

IMPORTANT NOTE: *Council, the public and other stakeholders must take note that the revenue, expenditure and growth figures as reported in the A-schedules and Budget Report to National and Provincial Treasury which forms part of the budget documentation, will differ considerably from the figures mentioned above, due to the fact that departmental charges are accounted for differently. The end result however in respect of the surplus remains unchanged.*

The total salary budget is envisaged to increase from **R 230 847** million to **R 252 814** million to make provision for nationally determined annual adjustments in salaries, other benefits such as medical aid and pension contributions and R 7 480 million for additional critical posts.. The latter filling of the additional posts will however require careful monitoring of budget and real payment rate performance in the new financial year.

Financial Services	R 1 615 195
Electrical Engineering Services	R 500 567
Corporate Services	R 1 367 485
Development Services	R 317 700
Protection Services	R 3 178 465
Office of the Municipal Manager	R 500 567

Council's attention is drawn to the attached **Annexure F** for the detail of the posts.

Training budget

The Skills Development Act, Act 97 of 1998, determines that a public service employer in **the national and provincial spheres of government** must budget for at least one per cent of its payroll for the training and education of its employees. This provision does not refer to the local sphere of government, but has nevertheless been applied by the Municipality for many years now. The Department of Labour however after an enquiry in this regard indicated verbally that less may be budgeted, provided that the payment of the 1% levy payable to SARS in terms of said act is not to be deviated from.

A concerted effort was again made to limit this expenditure in an attempt to keep tariffs within affordable limits, with an amount of R 2 003 144 budgeted for training in the 2020/21 operating budget, which constitutes 0.83% of the Municipality's salary budget (excluding councillor remuneration). This budget is considered more than sufficient to provide for training needs within the Municipality given the historic and current training programmes already covered.

That Council takes note of the increases of the directors: Corporate, Electrical and Protection Services that are contractually linked to the other personnel which is negotiated and determined at a national level:

- In respect of all personnel, an increase of **6.25%** for 2020/21; **6%** for 2021/2022 and **6%** for the 2022/2023 financial years, excluding the increase in other benefits that are applicable and the annual 2.5% notch increase where applicable.
- In respect of the other section 56-appointments (**excluding the Municipal Manager, CFO and Directors Civil Services and Development Services**) a **6.25%** increase with effect from 1 July 2020;
- Provision has been made for a **5%** increase for political office bearers which is within the upper band of the inflation targets set by the South African Reserve Bank (SARB);

It further be noted that due to a lack of sufficiently generated internal funds, no provision could be made for the redemption shortage in respect of the overlapping of the redemption of loans to external banks and the life span of assets.

PROPERTY TAXES AND TARIFFS OF TRADINGS SERVICES

The average increase in tariffs for the 2020/2021 financial year is as follows, save for the reduction in property tax rates and the resultant increase in the municipal account for rates being dependent on individual property value fluctuations between the general valuation of 2015 and 2019:

Property Rates	-	Reduced by 22% & 17% (detail of main property categories, follows below)
Electricity	-	7.62% (NERSA to still rule on it and to consider same)
Sewerage	-	7.51%
Refuse Removal	-	6.6%
Water	-	6% (detail to follow below)

Normal Water Tariff Increases	2019/20	2020/21	Increases %	Increases (R)
Residential:				
• Network charge	R64.87	R68.76	6%	R3.89
• 0 – 6kl ***Revised Block***	R5.03	R5.33	6%	R0.30
• 7 – 10kl ***Revised Block***	R8.64	R9.16	6%	R0.52
• 11 – 15kl	R15.77	R16.72	6%	R0.95
• 16 – 20kl	R19.99	R21.19	6%	R1.20
• 21 - 25kl	R29.64	R32.01	8%	R2.37
• 26 - 35kl	R61.75	R66.69	8%	R4.94
• 36kl and above	R85.22	R92.04	8%	R6.82
Business/ Commercial/ Industrial/ etc.				
• Network charge	R110.00	R116.60	6%	R6.60
• From 1kl and above – R/Tariff per kl	R21.60	R23.33	8%	R1.73
• Schools, Government Institutions, Sport Clubs	R22.90	R24.73	8%	R1.83

5.3 PROPERTY RATES AND SERVICE CHARGES ASSUMPTIONS

The objective with the exercise of tariff determination was to ensure that trade and economic services show surpluses over the next three years in order to sustain quality service delivery to which our consumers in the Swartland area have become accustomed to, but more importantly to finance some other community services and the refurbishment/ renewal of council's bulk infrastructure.

Every effort was made during the extensive income modelling exercise to apply the principles of zero based budgeting where appropriate. Items such as fuel, tyres, and bulk purchases inclusive of post-retirement benefits were repeatedly verified against past performance and the implementation of improved practices bringing about further reductions and savings.

Property Rates

The new general valuation envisaged for the 2020/21 financial year resulted in an increase in Valuation. Although the property tax rate will not increase, the increase in property valuations will have an impact on property taxes. The proposed property rates decreases are as follow:

Residential properties	-22%
Business properties	-17%
Government properties	-17%
Agricultural properties	-22%

Electricity Tariffs

To date NERSA has not yet provided guidelines or benchmarks for the 2020/21 municipal electricity tariff increases suffice for the existing multi-year price determination in force unless otherwise indicated by NERSA. The municipality opted to stick with the guidelines provided by the National Treasury MFMA Circular 99 confirming the electricity tariff increase for 2020/21 of 8.1% for budgeting purposes.

Meanwhile the High Court ruled in Eskom's favour to recover losses incurred since 2018/19 as a result of the NERSA tariff determinations by means of additional tariff increases. It is however unlikely that such increased tariffs will already be incorporated in the 2020/21 adjustments but remained unclear at the time of budget preparation. The proposed electricity tariff adjustments are therefore preliminary and will be revised upon receipt of the final determinations from NERSA.

That Council for now abide with the electricity tariffs that are submitted, bearing in mind that it is still subject to NERSA's final approval.

Water Tariffs

All things remaining equal, it is envisaged that the Level 1 restrictive water tariffs will still apply with the start of the new financial year starting 1 July 2020. In this regard and more specifically having considered the plight of the poor and other water consumers within the first block of consumption, considerable savings have been factored into the suggested draft water tariffs inclusive of the Mayors framework to the CFO insofar as bringing relief with the new revised blocks one and two. The municipality has moved away from the 8% and 12% across the board increases of the past. In this regard the Executive Mayor wants to thank all water consumers for their responsible consumptions during the period of drought experienced not too long ago. Water tariffs increases by 6% for the consumptive blocks up to 20kls and 8% thereafter. All other users will pay 8% more given the extent of water infrastructure investment of the medium term.

Refuse Removal

The draft tariff increase of 6.6% which is above the headline inflation rate is needed to deliver the service effectively and to prevent that the service does not operate at a deficit in the new 2020/21 MTREF. The additional percentage of 2.1% above headline inflation is equal to R2.76 per month and due to the fact that additional fencing are being required in Moorreesburg and at Highlands inclusive of the construction of transfer stations.

Sanitation

The draft tariff increase of 7.51% that is above the headline inflation rate is needed to deliver the service effectively and to prevent that the service does not operate at a deficit in the new 2020/21 MTREF. The additional percentage of 3.01% above headline inflation is equal to an increase of R7.05 per month over and above estimated headline inflation of 4.5% due to the fact that the waste water treatment works in Moorreesburg and Darling are in need of critical upgrades per the quantum in the capital budget. These projects will require the municipality to take up an external loan to the amount of R50 million apart from the MIG (municipal infrastructure grant) and the CRR (capital replacement reserve). **Council upon deciding on the funding mix, considered the impact on the consumer and therefore funding to the tune of R 46 135 million from councils own reserves forms part of the finance source in the new MTREF.**

6. POTENTIAL AND REAL RISKS IMPACTING FINANCIAL PLANNING OVER THE MTREF AND ULTIMATELY THE REVENUE MODELLING EXERCISE FORMING THE BASIS FOR THE MTREF:

- Planned anticipated revenue from the sale of water under pressure as a result of much lower consumption levels becoming the new norm;
- The upward pressure and multiplier effect of increases in staff salaries negotiated and agreed at National Level;
- The impact on the economy as a result of poor economic performance, unemployment and devastating impact of COVID-19 on all industries
- The impact of double digit Eskom increases over the MTREF and load shedding;
- The impact of the rapid spread of COVID-19 on both the SA and local economy.

The outbreak of the novel coronavirus (Covid-19) has caused disruption across the world and very recently South Africa. This is, above all, a human and social crisis necessitating some significant changes in the way we go about our daily lives. As efforts are underway to manage the spread as it radiates across the world, the impact to businesses and economies has become increasingly significant with the municipality not spared. This will have implications on our revenue projections requiring responsible expenditure decisions going forward.

RECOMMENDATIONS

1. The following recommendations by the Executive Mayoral Committee held on 24 March 2020, for consideration by Council on 26 March 2020 for purposes of public participation. Final approval shall only take place on 28 May 2020.
 - (a) That council takes note that the costs as envisaged by Section 19 (2)(a)(b) were derived after consultation with the respective director(s) who has confirmed the costs as per **(Annexure A, Section 1: 2020/21 – 2022/23 Draft Budget and Tariff File)** and consider same;
 - (b) That council prior to approving the capital projects above R50 million as listed in **(Annexure B: 2020/21 – 2022/23 Capital Projects ito Sec 19)**, first consider the projected cost covering all financial years until the project is operational and the future operational costs and revenue on the project, including municipal tax and tariff implications;
 - (c) That council considers the funding sources linked to council's capital program and take note that these funding sources are available and have not been committed for other purposes;

FINANCING SOURCES	Draft Budget 2020/2021	Draft Budget 2021/2022	Draft Budget 2022/2023
External Loans	R 25 000 000	R 25 000 000	R -
Capital Replacement Reserve (CRR)	R 105 626 282	R 85 828 042	R 72 522 640
Municipal Infrastructure Grant (MIG)	R 21 183 000	R 22 700 000	R 23 810 000
Dept. Human Settlements	R 48 474 000	R -	R 36 760 000
Integrated National Electrification Programme	R 7 652 000	R 5 000 000	R 5 000 000
Dept. Cultural Affairs and Sport	R 70 000	R -	R -
RSEP / VPUU	R 3 000 000	R -	R -
Community Safety Grant	R 611 600	R 55 000	R -
Fire Service Capacity Building Grant	R 732 000	R -	R -
Energy Efficiency Demand Side Management	R 4 000 000	R -	R -
GRAND TOTAL	R 216 348 882	R 138 583 042	R 138 092 640

- (d) That council deemed it appropriate to consider the entire capital program excluding the 2 contractually combine projects above R 50 million as the aforementioned capital program's operational cost, inclusive of future costs being covered by the rates regime and the normal cost centres found in the operational budget;
- (e) That council note that the upgrading of both the Moorreesburg and Darling Waste Water Treatment Works will have an impact on the outer years, i.e from the 2022/23 financial year and beyond and therefore the process as prescribed in Section 33 of the MFMA is required prior to final approval in May 2020;
- (f) That council approves the purchasing of the Nedbank and Standard Bank Buildings at a cost of R 20 650 million for purposes of owning its own buildings in a bid to mitigate the risk of increasing rentals payable for the "Checkers", "Santam" and "Pep Buildings", inclusive of the cost additions of around R 6 million required to attend to the conversion works" required to operationalise the 2 buildings over the MTREF with the Standard Bank building becoming available first for the aforementioned purpose (**Annexure E**);
- (g) That council approves the capital projects as part of its consolidated capital program as per (**Annexure A, Section 1: 2020/21 – 2022/23 Draft Budget and Tariff File**);
- (h) That the draft multi-year Capital and Operating budgets with respect to the 2020/21–2022/23 financial years be approved, in accordance with sections 16, 17 and 19 of the MFMA to allow for public participation;

	Original Budget 2019/20	Mid-Year Adj Budget 2019/20	Draft Budget 2020/21	Draft Budget 2021/22	Draft Budget 2022/23
Capital budget	143 857 572	140 815 524	216 348 882	138 583 042	138 092 640
Operating Expenditure	749 828 067	757 190 607	791 593 605	883 808 881	921 507 325
Operating Revenue	830 826 697	855 620 406	918 266 141	972 092 891	1 058 036 519
Budgeted (Surplus)/ Deficit	(80 998 630)	(98 429 799)	(126 672 537)	(88 284 010)	(136 529 195)
Less: Capital Grants & Donations	67 161 000	80 451 000	85 722 600	27 755 000	65 570 000
(Surplus)/ Deficit	(13 837 630)	(17 978 799)	(40 949 937)	(60 529 010)	(70 959 195)

- (i) That council in-principle approves the raising of an external loan to the amount of R50 000 000 for the partial financing of the Moorreesburg and Darling Waste Water Treatment Works in the multi-year capital budget for 2020/21 to 2022/23 financial years, by means of testing the market as envisaged by MFMA section 46, requesting tenders from the financial institutions;
- (j) That approval be granted to the Director: Financial Services to prepare the necessary tender for purposes of giving effect to section 46 of the MFMA in respect of taking up a capital loan to the value R50 000 000, in terms of the requirements of Section 46 of the MFMA for the specific purpose of partially funding the aforementioned Treatment Works;
- (k) That council approves the property tax rates, exemptions and rebates for the 2020/2021 financial year as listed below and in the property rates policy for purposes of allowing for public participation;

Property Categories	Rate (c/R)
Residential properties	0,5354
Vacant land	0,7207
Industrial properties	0,7722
Business and commercial properties	0,7722
Agricultural properties (used for agricultural purposes)	0,1339
Agricultural properties used for eco-tourism	0,7722
Agricultural properties used for trading in or hunting of game;	0,7722
Mining properties	0,7722
Properties owned by an organ of state and used for public service purposes	0,7722
Public service infrastructure	0,0000
100% Rebate to owners of public benefit organisations used for the public benefit listed activities	0,0000
Properties used for multiple purposes	Either 0,7722, 0,5354 or 0,1339, according to permitted use
Properties in rural area zoned for business or in respect of which consent uses have been approved in terms of the municipality's zoning scheme regulations	0,7722
Municipal properties	0,0000
Informal settlements, including those on land which are not subdivided into residential ervens	0,0000
Property acquired through the Provision of Land and Assistance Act, 1993 (126 of 1993) or the Restitution of Land Rights Act, 1994 (Act 22 of 1994) or Communal Property Association Act, 1996	Either 0,7722, 0,5354, according to permitted use
Conservation areas	0,0000
Protected areas	0,0000
National monuments	0,0000
State owned properties	0,7722
A rebate to an amount equal to the rates payable on the first amount of the valuation of such property to a limit of R300 000	Qualifying senior citizens and disabled persons

- (l) That the rebate to qualifying senior citizens and disabled persons who are owners of property, be limited to a maximum of R300 000 of the total valuation, as defined in the Property Rates Policy for the 2021/22 financial year, where after the impact of the rebate be assessed in the context of the affordability of increased revenue forgone;
- (m) That council approve the draft tariff structures and charges for water, refuse removal, sewerage and other sundry charges as set out in **(Annexure A: 2020/21 – 2022/23 Draft Budget and Tariff File)** for purposes of allowing for public participation;
- (n) That council approves the proposed electricity tariffs as draft for the 2020/2021 financial year, bearing in mind that it is still subject to NERSA's final approval;
- (o) That the annual budget tables as required by the Budget and Reporting Regulations be approved as set out in **(Annexure C: Budget Report and A-Schedules 2020/21 – 2022/23)**;
- (p) That the **amendments** to the budget and related policies, the Credit Control and Debt Collection By-law and Policy, also the **amendments** to the Property Rates Policy as set out in **(Annexure D: Draft Amendments to Budget Related Policies 2020/21)** hereto, be approved for purposes of soliciting the views and comment from the public, but that the amendments to the Indigent Policy be approved with immediate effect, i.e for the 2019/20 and 2020/21 financial years;
- (q) That the training budget limited to 0,83% of the salary budget in the amount of R2 003 144 for the 2020/21 financial year be approved as draft;
- (r) That Council takes note and grant approval for the following increases as follows:
 - In respect of all personnel, excluding the Municipal Manager, CFO, Directors Civil Services and Development Services, an increase of **6.25%** for 2020/21; **6%** for 2021/22 and **6%** for the 2022/23 financial years, excluding the increase in other benefits that are applicable and the annual 2.5% notch increase where applicable.
 - In respect of the other section 56-appointments, a **6.25%** increase with effect from 1 July 2020 (increases of the directors: Corporate, Electrical and Protection Services being linked to the other personnel costs negotiated and determined at national level as allowed for);
 - Provision has been made for a **5%** increase for political office bearers which are within the upper band of the inflation targets set by the South African Reserve Bank (SARB).
- (s) That council approves the additional increase in the salary bill to the tune of R 7 480 million to fund the posts per **Annexure F** (this only relates to the additional posts and not the other annual increases);
- (t) That Council takes note of the budgeted operating surpluses, the total expenditure growth of **4.5%** from the current to the new financial year and growth in revenue of **7.3%** for the MTREF period as well as the cash flow statement as per **(A-schedule A7)** for the next three financial years;
 - the risk factor for cash coverage for operating expenses is **10.9 months** for 2020/2021, **9.6 months** for 2021/2022 and **10.1 months** for 2022/2023 financial years;
 - over the next three financial years the planning is such that the following operating surpluses are envisaged, 2020/2021 an amount of **R 40 949 937**, 2021/2022 an amount of **R 60 529 010** and 2022/2023 an amount of **R 70 959 195 (excluding capital grant income)**;
- (u) That the Director: Financial Services adhere to the requirements of the Budget Circulars and Budget Reforms in the context of the reporting requirements to Provincial and National Treasury;
- (v) That Council take note that the budget was also prepared in the new mSCOA Version 6.4 as required by National Treasury;

- (w) That the process of soliciting public input, views or comments into the draft **revised** budget and related policies (limited to the revisions from the previous year) and budget documents, inclusive of the property taxes and tariffs to close at 12 midday on 30 April 2020.

AANBEVELINGS

1. Die volgende aanbevelings deur die Uitvoerende Burgemeesterskomitee gehou op 24 Maart 2020, vir oorweging deur die Raad op 26 Maart 2020 vir doeleindes van publieke deelname. Finale goedkeuring sal eers plaasvind op 28 Mei 2020.
 - (a) Dat die raad kennis neem dat die koste soos beoog deur Artikel 19 (2)(a)(b) verkry is na konsultasie met die onderskeie direkteur(e) wie die koste bevestig het soos per **(Annexure A, Section 1: 2020/21 – 2022/23 Draft Budget and Tariff File)** en oorweeg dieselfde;
 - (b) Dat die raad voor die goedkeuring van die kapitaal projekte bo R50 miljoen soos gelys in **(Annexure B: 2020/21 – 2022/23 Capital Projects ito Sec 19)**, eers die geprojekteerde koste wat alle finansiële jare dek totdat die projek in werking is; en die toekomstige bedryfskoste en inkomste op die projek, met inbegrip van belasting- en tarief-implikasies oorweeg;
 - (c) Dat die raad die befondsingsbronne oorweeg wat verband hou met die raad se kapitaalprogram en daarop let dat die befondsingsbronne beskikbaar is en nie vir ander doeleindes geoormerk is nie;

FINANCING SOURCES	Draft Budget 2020/2021	Draft Budget 2021/2022	Draft Budget 2022/2023
External Loans	R 25 000 000	R 25 000 000	R -
Capital Replacement Reserve (CRR)	R 105 626 282	R 85 828 042	R 72 522 640
Municipal Infrastructure Grant (MIG)	R 21 183 000	R 22 700 000	R 23 810 000
Dept. Human Settlements	R 48 474 000	R -	R 36 760 000
Integrated National Electrification Programme	R 7 652 000	R 5 000 000	R 5 000 000
Dept. Cultural Affairs and Sport	R 70 000	R -	R -
RSEP / VPUU	R 3 000 000	R -	R -
Community Safety Grant	R 611 600	R 55 000	R -
Fire Service Capacity Building Grant	R 732 000	R -	R -
Energy Efficiency Demand Side Management	R 4 000 000	R -	R -
GRAND TOTAL	R 216 348 882	R 138 583 042	R 138 092 640

- (d) Dat die raad dit toepaslik geag het om die totale kapitaalprogram te oorweeg, uitgesluit die 2 individuele projekte bo R50 miljoen aangesien die voorgenoemde kapitaalprogram se operasionele koste, insluitend die toekomstige koste wat gedek word deur belasting en die normale kostesentrums soos in die bedryfsbegroting;
- (e) Dat die raad daarop let dat die opgradering van beide die Moorreesburg- en Darling Rioolwerke 'n impak gaan hê op die buite jare; i.e. vanaf die 2022/23 finansiële jaar en verder en daarom word die proses soos voorgeskryf in Artikel 33 van die MFMA vereis voor finale goedkeuring in Mei 2020;
- (f) Dat die raad die aankoop van die Nedbank en Standard Bank geboue goedkeur ten bedrae van R 20 650 miljoen vir doeleindes om eie geboue te besit om sodoende die risiko te versag van verhoogde huurgeld vir die "Checkers", "Santam" en "Pep-geboue", insluitende die koste-byvoegings van ongeveer R 6 miljoen wat benodig word om die omskakelingswerke wat nodig is om die 2 geboue oor die MTREF te operasionaliseer,

te bewerkstellig, met die Standard Bank gebou wat eerste beskikbaar word vir voormelde doel **(Annexure E)**

- (g) Dat die raad die kapitaalprojekte as deel van die gekonsolideerde kapitaalprogram goedkeur soos per **(Annexure A, Section 1: 2020/21 – 2022/23 Draft Budget and Tariff File)**;
- (h) Dat die konsep meerjarige Kapitaal- en Bedryfsbegrotings ten opsigte van die 2020/2021 tot 2022/2023 finansiële jare goedgekeur word in ooreenstemming met artikel 16, 17 en 19 van die MFMA om publieke deelname toe te laat;

	Oorspronklike Begroting 2019/20	Half-Jaar Aansuiwerings begroting 2019/20	Konsep Begroting 2020/21	Konsep Begroting 2021/22	Konsep Begroting 2022/23
Kapitaalebegroting	143 857 572	140 815 524	216 348 882	138 583 042	138 092 640
Bedryfsuitgawes	749 828 067	757 190 607	791 593 605	883 808 881	921 507 325
Bedryfsinkomste	830 826 697	855 620 406	918 266 141	972 092 891	1 058 036 519
Begrote (Surplus)/ Tekort	(80 998 630)	(98 429 799)	(126 672 537)	(88 284 010)	(136 529 195)
Minus: Kapitaal Toekennings & Donasies	67 161 000	80 451 000	85 722 600	27 755 000	65 570 000
(Surplus)/ Tekort	(13 837 630)	(17 978 799)	(40 949 937)	(60 529 010)	(70 959 195)

- (i) Dat die Raad in beginsel die opneem van 'n eksterne lening tot 'n bedrag van R 50 000 000 goedkeur vir die gedeeltelike finansiering van die Moorreesburg- en Darling Rioolwerke in die meerjarige kapitaalebegroting vir 2020/21 tot 2022/23 finansiële jare, deur die mark te toets soos beoog deur die MFMA artikel 46 vir die versoek van tenders van die finansiële instellings;
- (j) Dat in beginsel goedkeuring verleen word aan die Direkteur: Finansiële Dienste om die mark te toets vir doeleindes om uitvoering te gee aan Artikel 46 van die MFMA ten opsigte van die oopneem van 'n kapitale lening tot 'n bedrag van R50 000 000; ingevolge die vereistes van Artikel 46 van die MFMA vir die spesifieke doel om die voormelde rioolwerke gedeeltelik te finansier;
- (k) Dat die Raad die eiendomsbelastingkoerse, vrystellings en kortings vir die 2020/21 finansiële jaar goedkeur soos onder gelys en in die eiendomsbelastingbeleid vir doeleindes van publiek deelname;

Property Categories	Rate (c/R)
Residential properties	0,5354
Vacant land	0,7207
Industrial properties	0,7722
Business and commercial properties	0,7722
Agricultural properties (used for agricultural purposes)	0,1339
Agricultural properties used for eco-tourism	0,7722
Agricultural properties used for trading in or hunting of game;	0,7722
Mining properties	0,7722
Properties owned by an organ of state and used for public service purposes	0,7722
Public service infrastructure	0,0000
100% Rebate to owners of public benefit organisations used for the public benefit listed activities	0,0000
Properties used for multiple purposes	Either 0,7722,

	0,5354 or 0,1339, according to permitted use
Properties in rural area zoned for business or in respect of which consent uses have been approved in terms of the municipality's zoning scheme regulations	0,7722
Municipal properties	0,0000
Informal settlements, including those on land which are not subdivided into residential ervens	0,0000
Property acquired through the Provision of Land and Assistance Act, 1993 (126 of 1993) or the Restitution of Land Rights Act, 1994 (Act 22 of 1994) or Communal Property Association Act, 1996	Either 0,7722, 0,5354, according to permitted use
Conservation areas	0,0000
Protected areas	0,0000
National monuments	0,0000
State owned properties	0,7722
A rebate to an amount equal to the rates payable on the first amount of the valuation of such property to a limit of R300 000	Qualifying senior citizens and disabled persons

- (l) Dat die afslag aan kwalifiserende senior burgers en gestremde persone wie eienaars is van eiendom, beperk word tot 'n maksimum van R300 000 van die totale waardasie soos omskryf word in die Eiendomsbelastingbeleid; vir die 2020/21 finansiële jaar, waarna die impak van die korting geassesser word in die konteks van die bekostigbaarheid van die verbeurde inkomste;
- (m) Dat die Raad die tariefstrukture en heffings vir water, vullisverwydering, riool en ander diverse heffings soos uiteengesit in **(Annexure A: 2020/21 – 2022/23 Draft Budget and Tariff File)** goedgekeur word met die doel om publieke deelname toe te laat;
- (n) Dat die Raad die voorgestelde elektrisiteitstariewe as konsep vir die 2020/2021 finansiële jaar goedkeur, met inagneming dat dit onderhewig is aan finale goedkeuring deur NERSA;
- (o) Dat die jaarlikse begrotingstabelle soos vereis deur die Begrotings- en Rapporteringsregulasies en uiteengesit is in **(Annexure C: Budget Report and A-Schedules 2020/21 – 2022/23)** goedgekeur word;
- (p) Dat die **wysigings** aan die begrotings- en verwante beleide, die Kredietbeheer en Skuldinvorderings Verordening en Beleid asook die **wysigings** aan die Eiendomsbelasting Beleid soos vervat in **(Annexure D: Draft Amendments to Budget Related Policies 2020/21)**, goedgekeur word met die doel vir die publiek se menings en kommentaar, maar dat die wysigings aan die Deernisbeleid goedgekeur word met onmiddellike effek, dws vir 2019/20 en 2020/21 finansiële jare;
- (q) Dat die opleidingsbegroting beperk is tot 0,83% van die salarisbegroting ten bedrae van R 2 003 144 vir die 2020/21 finansiële jaar as konsep goedgekeur word;
- (r) Dat die Raad kennis neem en goedkeuring verleen vir die volgende verhogings naamlik:
- Ten opsigte van alle personeel, uitgesluit die Munisipale Bestuurder, CFO, Direkteure Siviele Dienste en Ontwikkelingsdienste, 'n verhoging van **6.25%** vir 2020/21; **6%** vir die 2021/22 en **6%** vir 2022/23 finansiële jare onderskeidelik, uitgesluit die toename in ander voordele wat van toepassing is en die jaarlikse 2,5% kerkverhoging;

- Ten opsigte van die and artikel 56-aanstellings, 'n **6.5%** verhoging met ingang van 1 Julie 2020 (verhogings van die direkteure: Korporatief, Elektries en Beskermingsdienste word gekoppel aan die ander personeelkoste wat onderhandel en bepaal word op nasionale vlak soos toegelaat);
 - Voorsiening is gemaak vir 'n **5%** verhoging vir politieke ampsdraers wat val binne die boonste band van die inflasieteikens soos bepaal deur die Suid-Afrikaanse Reserwebank (SARB).
- (s) Dat die raad die addisionele verhoging in die salarisrekening ter waarde van R 7 480 miljoen goedkeur om die addisionele poste te finansier per **Annexure F** (dit hou slegs verband met die addisionele poste en nie die ander jaarlikse verhogings nie);
- (t) Dat die Raad kennis neem van die begrote bedryfsurplusse, die totale groei in uitgawes van **4.5%** vanaf die huidige tot die nuwe finansiële jaar en groei in inkomste van slegs **7.3%** vir die MTREF periode, sowel as die kontantvloei-staat soos per **(A-schedule: A7)** vir die volgende drie finansiële jare;
- die risikofaktor vir kontantdekking vir bedryfsuitgawes is **10.9 maande** vir 2020/21, **9.6 maande** vir 2021/22 en **10.1 maande** vir 2022/23 finansiële jare;
 - oor die volgende drie finansiële jare is die beplanning van so 'n aard dat die volgende bedryfsurplusse verwag word – 2020/2021 'n bedrag van **R 40 949 937**; 2021/2022 'n bedrag van **R 60 529 010** en 2022/2023 'n bedrag van **R 70 959 195 (kapitale toekennings uitgesluit)**;
- (u) Dat die Direkteur: Finansiële Dienste voldoen aan die vereistes van die Begrotingsomsendbriewe en –formate in die konteks van die verslagdoeningsvereistes aan Provinsiale en Nasionale Tesourie;
- (v) Dat die Raad kennis neem dat die begroting ook opgestel is in die nuwe mSCOA Weergawe 6.4 soos vereis deur Nasionale Tesourie;
- (w) Dat die proses van publieke insette, sienings of kommentaar op die konsep **hersiende** begroting en verwante beleide (beperk tot die hersienings van die vorige jaar) en begrotingsdokumente, insluitend die eiendomsbelastingkoerse en tariewe, teen 12 voormiddag op 30 April 2020 sluit.

(get) M Bolton

DIREKTEUR: FINANSIËLE DIENSTE